IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

FRIDAY, THE TENTH DAY OF JUNE
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and
THE HON'BLE MR JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO : 12122 of 2005

Between:

The State of A.P Rep.by its Commissioner of Commercial

Taxes, A.P. Opp: Gandhi Bhavan, Nampally,
Hyderabad.

..... PETITIONER

AND

1 The Secretary, Hon'ble Sales Tax Appellate Tribunal,
Opp: Gandhi Bhavan, Nampally, Hyderabad.
2 M/s. Vinayaka Trading Company, Fort Road, Warangal.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ, order or direction more particularly one in the nature of writ of Certiorari by calling for the records of the Hon'ble Sales Tax Appellate Tribunal in A.R.No.6/2002 and quash the order therein dt.1-4-2002, as illegal, arbitrary and without jurisdiction.

Counsel for the Petitioner:MR.K.RAJI REDDY(SPL.SC FOR CT)

Counsel for the Respondent No.1:GP FOR COMMERCIAL TAX.

Counsel for the Respondent No.2: None appeared.

The Court at the admission stage made the following :

ORDER: (Per Sri B. Sudershan Reddy, J)

We are not inclined to interfere with the interlocutory order passed by the Sales Tax Appellate Tribunal dated 01-04-2002 whereunder the Tribunal directed its office to number the appeals filed against the orders of revision under Section 20(2) of the Andhra Pradesh General Sales Tax Act without proof of payment of 25% or 50% of the disputed tax.

It is unnecessary to go into the validity of the interlocutory order and consider as to whether the same is strictly in accordance with law at this stage, after a period of more than three years since the appeals have already been admitted pursuant to the interlocutory order passed by the Sales Tax Appellate Tribunal. It is for that reason we propose not to interfere with the order passed by the Sales Tax Appellant Tribunal.

The writ petition fails and shall accordingly stand dismissed. No order as to costs.

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B. SUDERSHAN REDDY,J

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RAMESH RANGANATHAN,J

10-06-2005

sj/msv

To

1 The Secretary Hon'ble Sales Tax Appellate Tribunal
Opp.Gandhi Bahvan, Nampally, Hyderabad
2 Two CCs to the Government Pleader for Commercial Tax,

High Court Building, Hyderabad. (OUT).

3 Two C.D. copies.